

Sri H. M. CHANNABASAPPA.—These tanks are built for certain capacities and are expected to feed certain areas. Suppose there is no timely rain and consequently no sufficient supply of water in the tank, the crops will suffer, but not on account of the incapacity of the tank to hold water.

Sri C. J. MUCKANNAPPA.—I want to know whether the Revenue Minister or the P. W. Minister is correct.

Sri H. M. CHANNABASAPPA.—Both are correct. The suffering is not on account of the incapacity of the tank to hold sufficient water but may be due to want of timely rains.

Sri C. J. MUCKANNAPPA.—The Revenue Minister said that crops suffer due to insufficient supply of water from the tank for one month. On what is this reply based?

Sri KADIDAL MANJAPPA.—On the basis of information received.

Sri J. B. MALLARADHYA.—In view of the admission of the Government that for over 15 years crops are withering, what action has Government taken and why have they neglected it?

Sri KADIDAL MANJAPPA.—In some places the achkat is unduly large. In some places the people bring under cultivation lands which it is beyond the capacity of the tank to feed.

Sri J. B. MALLARADHYA.—If that is true, has Government taken action to reduce the achkat of the tank?

Sri KADIDAL MANJAPPA.—I am not speaking of unauthorised atchkat. This thing has gone on for a number of years and to reduce the atchkat now is a difficult task.

Sri C. K. RAJIAH SETTY.—Is the Government aware that in spite of the tank discharging half-a-dozen times since the last 15 years, the water is insufficient and it could not feed the entire achkat?

Sri H. M. CHANNABASAPPA.—The Government is not aware of that situation.

ಶ್ರೀ ಇ. ನಾರಾಯಣಗೌಡ.—ಕೆಲವು ಜೋಡಿ ದಾರರು ಕೆರೆಯ ಅಚ್ಚು ಕಟ್ಟಿ ನಲ್ಲಿ ಬೆಳೆ ತೆಗೆದು ಕೊಳ್ಳು

ತ್ತಿದ್ದಾರೆ ಎನ್ನುವುದು ಸರಕಾರದ ಗಮನಕ್ಕೆ ಬಂದಿ
ಬೇಯ್ ?

Sri KADIDAL MANJAPPA.—No, I have given reasons, because of unauthorised achkat and because of insufficiency of water.

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Assessment of Agricultural Income-Tax.

*Q.—15. **Sri B. G. KHOT** (Sadalga).—

Will the Government be pleased to state :—

(a) the particular procedure followed in assessing the agricultural income-tax in respect of groundnuts;

(b) the number of persons who have raised money crops in more than the exempted area in respect of each tiem under the agricultural income-tax in Chikodi Taluka, Belgaum District, during the last year;

(c) the number of persons who have been served with notices for assessing the said tax in the said taluk?

A.—**Sri T. MARIAPPA** (Minister for Finance).—

(a) No separate procedure is prescribed for assessing the Agricultural Income Tax in respect of ground-nuts. The procedure prescribed in respect of all commercial crops is laid down in Section 7 of the Mysore Agricultural Income Tax Act, 1957, and Rule 9 of the Mysore Agricultural Income Tax Rules, 1957, and the same is followed. The extracts of relevant provisions are reproduced below:

“7. Method of accounting.—Agricultural income shall be computed for the purpose of Section 5 and 6 in accordance with the method of accounting regularly employed by the assessee:

Provided that, if no method of accounting has been regularly employed by the assessee, or if the method employed is such that, in the opinion of the Agricultural Income Tax Officer, the agricultural income cannot properly be deduced therefrom, then the

computation shall be made upon such basis and in such manner as he may determine :

“ 9. Method of accounting.—

Where on method of accounting has been regularly employed by the assessee or where the method employed is such that in the opinion of the Agricultural Income Tax Officer the agricultural income cannot be properly deduced therefrom, the Agricultural Income Tax Officer shall, after making such enquiry, as he considers necessary, compute the agricultural income of the assessee as under :—

- (i) if the agricultural produce of the land has been sold the actual price for which such produce was sold ;
- (ii) if the agricultural produce has been utilised only as raw material for any manufacturing business or for distribution to labourers by way of wages in kind, the value of such produce at the average market rate prevailing for the previous year concerned shall be taken to represent the value of the crop :

Provided that if no details are available relating to quantity of crops raised on the land or the cultivation expenditure incurred in raising such crops the Agricultural Income Tax Officer or any other superior officer in passing or revising an order of assessment shall, inspect the land and determine the agricultural income to the best of his judgment, taking into view the nature of the crop, extent of the land cultivated, method of cultivation employed, seasonal conditions and the comparative data from neighbouring assessee's maintaining regular accounts : ”

(b) 932 persons were reported to have raised commercial crops on more than the exempted area during the last year. Number of persons under each crop cannot be given as there are

not cases of persons raising any one crop only. In case of each person (assessee) about 6 to 8 varieties of crops were raised in general.

(c) 932.

ಶ್ರೀ ಬಿ. ಜಿ. ಪೋತ್.—ಒಂದು ಎಕರೆ ಭೂಮಿ ಯಲ್ಲಿ ಎಷ್ಟು ಮಾಣಿ ಲಭವಾ ಎಷ್ಟು ಚೀಲ ground-nuts ಬೆಳೆಯುತ್ತದೆ ಎಂಬುದಕ್ಕೆ ಏನಾದರೂ ಪ್ರಮಾಣ ಹೇಳುತ್ತೀರಾ ?

† Sri J. H. SHAMSUDDIN.—It all depends upon many factors, the fertility of the land, the manure that is applied and the care taken by the cultivator to raise the crop. It is difficult to answer a general question of this type.

Sri B. G. KHOT.—I want to know what exactly is the standard yield taken for assessing the tax ?

Sri J. H. SHAMSUDDIN.—The assessment is based on the return of the assessee and he is expected to keep a proper account of the yield. If the assessee does not give or maintain an account, there are other means to find out the yield based on several other factors. One factor is, what is the yield in the neighbouring land ; the other factor is the declaration made by the Thasildar based on crop-cutting experiments. Such other factors are taken into consideration and we fix the yield of a particular assessee.

ಶ್ರೀ ಬಿ. ಜಿ. ಪೋತ್.—ಈ crop cutting experiment ಕಾಲಕ್ಕೆ field verify ಮಾಡದೇ, ಬೆಳೆ ಬರದೇ ಇದ್ದರೂ ನಹ assess ಮಾಡಿ ಟಾಕ್ಸ್ ಹಾಕುತ್ತಾರೆ ಎಂಬುದು ಸರಕಾರದ ನಜರಿಗೆ ಬಂದಿ ದೆಯೇ ?

Sri J. H. SHAMSUDDIN.—No such situation has come to our notice. There is a crop inspection register in the Bombay area to which you refer. We get crop inspection reports in every area.

ಶ್ರೀ ಬಿ. ಜಿ. ಪೋತ್.—ಬೆಳೆ ಬಾರದೇ ಇದ್ದರೂ ನಹ ಎಷ್ಟೋ ಜನರಿಗೆ ಟಾಕ್ಸ್ ಕೊಡುವ ಪ್ರಸಂಗ ಬಂದಿದೆ ಎಂಬುದು ಸರಕಾರದ ಲಕ್ಷ್ಯಕ್ಕೆ ಬಂದಿ ದೆಯೇ ?

Sri J. H. SHAMSUDDIN.—Such cases have not come to the notice of the Government.

ಶ್ರೀ ಕೆ. ಪಿ. ರೇವಣ್ಣ ಸಿದ್ದಪ್ಪ.—ಉತ್ತರದಲ್ಲಿ ಹೇಳಿದ ಪ್ರಕಾರ ಅನೇಕ ಮಾಡಿದರ ಜನರಿಗೆ ತೊಂದರೆಯಾಗು ವುದಿಲ್ಲವೇ ?

ಶ್ರೀ ಜೆ. ಹೆಚ್. ಪಂನುದೀನ್.—ಲೆಕ್ಕವನ್ನು ಇದಕ್ಕೆ ಜವಾಬ್ದಾರಿಯು ಟ್ಯಾಕ್ಸ್ ಕೊಡುವವರ ಮೇಲೆ ಇದೆ. ಲೆಕ್ಕ ಇದ್ದೇ ಇದ್ದರೆ ಅದರ ಪರಿಣಾಮ ಏನಾಗುತ್ತದೆಯೋ ಅದನ್ನು ಅವರು ಅನುಭವಿಸಬೇಕಾಗುತ್ತದೆ.

ಶ್ರೀ ಕೆ. ಪಿ. ರೇಣ್ಣನಿದ್ದಪ್ಪ.—ನಮ್ಮ ದೇಶದಲ್ಲಿ ರೈತರಲ್ಲಾ ಅವಿದ್ಯಾವಂತರೇ ಜಾಸ್ತಿಯಾಗಿರುವುದರಿಂದ ಅವರನ್ನು ವಿದ್ಯಾವಂತರನ್ನಾಗಿ ಮಾಡದಿದ್ದರಾ ನ್ಯಾಯ?

Mr. SPEAKER.—Order, order.

ಶ್ರೀ ಬಿ. ಎಸ್. ಶಂಕರಪ್ಪ.—ಲೆಕ್ಕ ಇದ್ದೇ ಇದ್ದರೆ ಈ ರೀತಿ compound ಮಾಡುವ ವಿಧಾನವಿದೆ, ಅದಕ್ಕೆ ಅಪ್ಪಿಕೇಷನ್ ಕೊಡಬೇಕಾಗುತ್ತದೆ ಎಂಬ ಬಗ್ಗೆ ನಾಕಪ್ಪು ಪ್ರಚಾರಮಾಡಿ ರೈತರಿಗೆ ತಿಳಿಯಪಡಿಸಿದ್ದರಾ?

ಶ್ರೀ ಜೆ. ಎಚ್. ಪಂನುದೀನ್.—ಕಾಂಪೌಂಡು ಮಾಡುವುದಕ್ಕೆ ಅವಕಾಶವಿದ್ದರೆ ಹಾಗೆ ಅವರಿಗೆ ಅವಕಾಶ ಕೊಡುತ್ತೇವೆ.

Sri B. S. SHANKARAPPA.—Has the Government made any propaganda about the fact that if the agriculturist is uneducated, he can get it compounded by giving an application to the Thasildar of those parts?

ಶ್ರೀ ಜೆ. ಎಚ್. ಪಂನುದೀನ್.—ನಾಕಪ್ಪು ತಿಳಿವಳಿಕೆ ರೈತರಿಗೆ ಬರುವ ಹಾಗೆ ಮಾಡಿದ್ದೇವೆ.

ಶ್ರೀ ಬಿ. ಪೋತ್.—ಮುಂದಿನ ವರ್ಷದ ಬಗ್ಗೆ ಕಾಂಪೌಂಡು ಮಾಡುವಾಗ ಈ ವರ್ಷದ ಉತ್ಪತ್ತಿ ಬರ್ಚು ದರ ತೆಗೆದುಕೊಂಡು ಟ್ಯಾಕ್ಸ್ ಹಾಕುವ ಪದ್ಧತಿ ಇರುವುದರಿಂದ ರೈತರಿಗೆ ಅಡಚಣೆಯಾಗುತ್ತದೆ ಎಂಬುದು ಸರಕಾರದ ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೇ?

ಶ್ರೀ ಜೆ. ಎಚ್. ಪಂನುದೀನ್.—ಸರಕಾರದ ಗಮನಕ್ಕೆ ಬಂದಿಲ್ಲ.

Sri G. SIVAPPA.—Is it not a fact that there was a circular from the Government or the Department that while assessing the agriculturist, a liberal view should be taken as they are generally uneducated and as they do not know how to keep proper accounts?

Sri J. H. SHAMSUDDIN.—Government have issued a circular to treat the assesses in a fair and just manner.

ಶ್ರೀ ಎ. ಎಸ್. ಪಾಟೀಲ್.—ಕಾಂಪೌಂಡು ಮಾಡಬೇಕಾದರೆ ಡಿಸೆಂಬರ್ ತಿಂಗಳ ಆವೇರದೊಳಗಾಗಿ ಅರ್ಜಿ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಅಂದರೆ ಹಾಗೆ ಮಾಡಲಕ್ಕೆ ಬರುತ್ತದೆ. ಹಾಗೆ ಮಾಡದೆ ಅನೇಕ ಪಂಚ್ ಮಾಡುವುದಕ್ಕೆ ಆಸ್ತದ ಕೊಟ್ಟರೆ ರೈತರಿಗೆ ಅನುಕೂಲವಾಗುವುದಿಲ್ಲವೇ?

Sri J. H. SHAMSUDDIN.—That is a suggestion for action which

requires amendment of the Rules. Government will examine the suggestion.

Sri C. K. RAJAJAH SETTY.—Out of 932 cases, may I know how many cases were compounded, Sir?

Sri J. H. SHAMSUDDIN.—Those figures are not with me.

ಶ್ರೀ ಜಿ. ಎಫ್. ಪುಟ್ಟಣ್ಣ.—ನ್ಯಾಯ, ಅಗ್ರಿಕಲ್ಚರಲ್ ಅಥಾರಿಟೀಸ್‌ಗೆ ಅವರು ಸತ್ತು ಹೋದದ್ದು ಗೊತ್ತಿದ್ದರೂ ಅಂಥವನಿಗೆ ನೋಟೀಸ್ ಕೊಟ್ಟು ಬಗರ್ ಹುಕುಮಾಡಿ ಅಕ್ಸೆಸ್ ಮಾಡಿ ಬಡವರ ಮನೆ ಹಾಳು ಮಾಡುತ್ತಿದ್ದಾರೆ ಎಂಬುದು ತಮಗೆ ಗೊತ್ತಿದೆಯೇ?

ಶ್ರೀ ಜೆ. ಎಚ್. ಪಂನುದೀನ್.—ಯಾರ ಮನೆಯನ್ನೂ ಹಾಳುಮಾಡುವುದಿಲ್ಲ.

ಶ್ರೀ ಜಿ. ಎಫ್. ಪುಟ್ಟಣ್ಣ.—ಒಬ್ಬ ಮನುಷ್ಯ ಸತ್ತು ಆರು ವರ್ಷವಾದದ್ದು ಗೊತ್ತಿದ್ದರೂ ಅವನ ಮಕ್ಕಳಿಗೆ ನೋಟೀಸ್ ಕೊಟ್ಟು ಬಗರ್ ಹುಕುಮಾಡಿ ವಸೂಲಮಾಡುತ್ತಿದ್ದಾರೆ, ಇದು ಗೊತ್ತಿದೆಯೇ?

Sri J. H. SHAMSUDDIN.—If a man was liable for the tax, there is no harm in issuing notices to his legal heirs.

ಶ್ರೀ ಜಿ. ಎಫ್. ಪುಟ್ಟಣ್ಣ.—ಈ ರೀತಿ ಮಾಡಿದ ಉದಾಹರಣೆಗಳು ಸರಕಾರದ ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೇ?

Sri J. H. SHAMSUDDIN.—Such instances have not come to the notice of the Government.

ಶ್ರೀ ಜಿ. ಎಫ್. ಪುಟ್ಟಣ್ಣ.—ಈ ರೀತಿ ಅದ್ದನ್ನು ಸರಕಾರದ ಗಮನಕ್ಕೆ ತಂದುಕೊಟ್ಟರೆ ಏನು action ತೆಗೆದುಕೊಳ್ಳುತ್ತೀರಿ?

Sri J. H. SHAMSUDDIN.—It will be examined.

Sri J. B. MALLARADHYA.—Sir, with reference to answer (a)—provision 9—Method of Accounting—is it prescribed under circulars of the Government or is it under the Standing order? You say that if the agricultural produce has not been sold and if it has been utilised as raw material for the next year for any manufacturing purposes or if it is distributed as wages to labour, you compute the income on the basis of the prices prevailing in the previous year. Has it come to the notice of the Government that in a majority of cases, this has worked as a great hardship to the assesses?

Sri J. H. SHAMSUDDIN.—No, Sir.